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8
9 Attorneys for Third Party
10 DOUGLAS DUNCAN

11
12 **UNITED STATES DISTRICT COURT**
13 **FOR THE NORTHERN DISTRICT OF CALIFORNIA**

14 SANTA CLARA VALLEY HOUSING
15 GROUP, INC. and KRISTEN M. BOWES,

16 Plaintiffs,

17 v.

18 UNITED STATES OF AMERICA,

19 Defendant.

Case No.: 5:08-cv-05097 HRL

**DECLARATION OF STAN G. ROMAN IN
SUPPORT OF THIRD PARTY DOUGLAS
DUNCAN'S OPPOSITON TO MOTION
TO COMPEL MR. DUNCAN TO TESTIFY**

Date: December 7, 2010
Time: 10:00 a.m.
Dept.: Courtroom: 2, 5th Floor
Judge: Hon. Howard R. Lloyd

20 I, STAN G. ROMAN, declare as follows:

21 1. I am a partner in the law firm Krieg, Keller, Sloan, Reilley & Roman LLP, attorneys
22 for third party Douglas Duncan. I have personal knowledge of the facts contained in this declaration,
23 and if called as a witness, I could and would competently testify to the statements contained herein.

24 2. The Government attorneys handling this case first contacted me to arrange for
25 Mr. Duncan's deposition early this year. As a preliminary matter, I asked for an assurance that there
26 was no criminal investigation involving SC2, and that Mr. Duncan was considered by the
27 Government to be only a third party witness to this civil case, and not a subject or target of any
28 criminal investigation. The Government's counsel refused to provide any such assurance. Instead,

1 they suggested that I might wish to contact a prosecutor in the Southern District of New York who I
2 understand worked on the prosecution of other former KPMG employees for allegedly abusive tax
3 shelters.

4
5 I declare under penalty of perjury under the laws of the United States of America that the
6 foregoing is true and correct.

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8 Executed this 19th day of November, 2010, in San Francisco, California.

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10 /s/
11 STAN G. ROMAN
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